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Comm. v. Goldberg, supra, the court saying, at p. 109: “* * * every act having for its purpose the prevention of fraud and the punishment of persons who commit fraud necessarily affords protection to the persons who might be defrauded except for the statute.” See also note to *State v. Baskowitz, supra, Ann. Cas. 1915-A, 487*.

CONSTITUTIONAL LAW—PRIVILEGES AND IMMUNITIES—NEW YORK INCOME TAX.—The New York income tax law (Chap. 627, Laws 1919) provided for deduction at the source of salaries of non-residents in every case where the salary was more than \$1,000 per annum. An exemption of \$1,000 or more was allowed to every resident. A non-resident was allowed only an exemption based on the amount of income tax he paid in his own state, and then only in case such state allowed similar exemptions for residents of New York. *Held*, the act was invalid under the ‘privileges and immunities’ clause of the Federal Constitution. Under the known circumstances that citizens of Connecticut and New Jersey (states having no income tax laws), would be allowed no exemptions, this was an unwarranted discrimination against the citizens of those states. *Travis v. Yale & Towne Mfg. Co.*, (March 1, 1920) — Sup. Ct. Rep. —.

A state is given great latitude in the manner of collecting taxes from non-residents, (see *Shaffer v. Carter, infra*), but there must not be an unreasonable difference in the manner of assessment as between resident and non-resident. *Maxwell v. Bugbee*, 250 U. S. 525, (*inheritance tax*). An act giving resident creditors priority over non-resident creditors violates the ‘privileges and immunities’ clause. *Blake v. McClung*, 172 U. S. 239. So also does a statute placing a higher license tax on non-residents than on residents. *Ward v. Maryland*, 12 Wall. 418, 430, the court stating that one of the privileges and immunities protected is the right “* * * to be exempt from any higher taxes or excises than are imposed by the state on its own citizens.” Although this question has been side-stepped by one court, (*State v. Frear*, 148 Wis. 456), yet the decision in the principal case would seem unassailable, once it be admitted that the inequality between residents is neither accidental nor merely occasional. *Maxwell v. Bugbee, supra; Amoskeag Savings Bank v. Purdy*, 231 U. S. 373.

CONSTITUTIONAL LAW—STATE INCOME TAX—POWER TO TAX INCOME OF NON-RESIDENT.—A statute of Oklahoma laid a tax on the total income of residents from whatever source derived, and taxed that part of the income of non-residents which was derived from property situated within the state. Unpaid taxes were to become a lien on the property of the taxpayer. The exemptions for married persons, etc., were the same for non-residents as for residents. The plaintiff, a non-resident whose income from oil lands within the state was \$1,500,000 yearly, claimed that the imposition of the tax was in violation of the ‘due process’ and ‘equal protection’ clauses of the Federal Constitution. *Held*, the act was a valid exercise of the state’s taxing powers. The fact that a citizen of one state has a right to hold property or carry on an occupation or business in another state is a very reasonable ground for